

# ACCOUNTANCY (M.ACCT.)

The Master of Accountancy degree requires 30 semester credits beyond the bachelor's degree, and is designed to meet the 150-credit requirement for taking the CPA examination in Idaho. Completion of this degree qualifies students to enter the public accounting profession in auditing, tax, or other positions ultimately requiring a CPA license.

Students seeking the M.Acct. degree will develop a degree plan in consultation with their advisors, complete at least 30 credits of course work, and successfully complete a comprehensive paper and portfolio.

If a student has earned a B.S. in Accounting (or equivalent), the required courses include:

Code	Title	Hours
ACCT 586	Contemporary Management Accounting Issues	3
ACCT 590	Advanced Auditing Seminar	3
ACCT 592	Financial Accounting and Reporting Seminar	3
Select two courses from the following:		6
ACCT 515	Advanced Financial Accounting & Reporting	
ACCT 521	Accounting Data Analytics	
ACCT 530	Accounting for Public Sector Entities	
ACCT 550	Fraud Examination	
ACCT 555	Forensic Accounting	
ACCT 561	Comparative Accounting Theory	
ACCT 584	Federal Taxation of Entities	
ACCT 585	Estate and Elder Planning	
ACCT 598	Internship (Max 3 credits)	
ACCT 599	Non-thesis Master's Research (Max 6 credits)	
Additional 15 credits chosen from approved courses		15
<b>Total Hours</b>		<b>30</b>

## Taxation Emphasis

General Master of Accountancy requirements apply. A total of 30 credits are required for this degree.

Code	Title	Hours
12 credits from the following or approved electives:		12
ACCT 584	Federal Taxation of Entities	
ACCT 585	Estate and Elder Planning	
ACCT 598	Internship	
BLAW 425	Law of Business Entities	
Additional 9 credits from approved courses		9
<b>Total Hours</b>		<b>21</b>

## Audit and Fraud Examination Emphasis

General Master of Accountancy requirements apply. A total of 30 credits are required for this degree.

Code	Title	Hours
12 credits from the following or approved electives:		12
ACCT 521	Accounting Data Analytics	
ACCT 550	Fraud Examination	
ACCT 555	Forensic Accounting	

ACCT 598	Internship	
MIS 453	Database Design	
MIS 455	Data Management for Big Data	
Additional 9 credits from approved courses		9
<b>Total Hours</b>		<b>21</b>

In addition, students must have taken at least one US tax class and at least one Business Law class at the upper-division undergraduate level or at the graduate level. Those electing for the thesis option include 6 credits of ACCT 500 in the additional 15 credits (must still complete comprehensive paper and portfolio).

If a student has not earned a B.S. in Business (or equivalent), in addition to the above mentioned courses, the student must take or have taken at least 24 credits of business, economics, statistics, and business law courses at the undergraduate level or at the graduate level. These courses must include at least two business disciplines (e.g. management, marketing, and finance).

- Professional Accounting Knowledge and Environment - Overall, M.Acct. students will acquire a deeper and more broad set of accounting knowledge to prepare them for the accounting profession or further.
- Critical Thinking and Ethical Problem-Solving - M.Acct. students will effectively analyze problems and make decisions ethically.
  - M.Acct. graduates will demonstrate critical thinking skills necessary for identifying and addressing complex situations in accounting and business-related areas. (ACCT 586, ACCT 590, ACCT 592)
  - M.Acct. graduates will apply frameworks for examining ethical issues in business decisions. (ACCT 586, ACCT 590, ACCT 592)
  - M.Acct. graduate will demonstrate research skills, including ability to locate appropriate information, apply the rules or standards to a set of facts, and make an appropriate recommendation regarding a course of action. (ACCT 590, ACCT 592, and several electives)
- Communication – M.Acct. students will refine their ability to effectively obtain, organize, and communicate information.
  - M.Acct. program graduates will demonstrate competence in effective oral communication of Accounting and Business information. (ACCT 586, ACCT 590, ACCT 592)
  - M.Acct. program graduates will demonstrate competence in effective written communication of Accounting and Business information. (ACCT 586, ACCT 590, ACCT 592)
- M.Acct. students will gain a better understanding of self, work relationships, and global perspectives.
  - M.Acct. graduates will be impacted by curricular and co-curricular activities that develop self and ability to interact with others. (ACCT 503 Workshops and ACCT 598 Internship)
- M.Acct. graduates will acquire the ability to effectively manage relationships with and lead people of varied backgrounds and abilities.
  - M.Acct. graduates will interact effectively and professionally with others in teams to evaluate information and solve accounting-related problems.
  - M.Acct. graduates will effectively lead others in teams to evaluate information and solve accounting-related problems.
- M.Acct. graduates will:
  - Demonstrate an understanding and application of the Balanced Scorecard and its use in strategy.

2 Accountancy (M.Acct.)

- b. Demonstrate the ability to develop and effectively use a budget for financial planning and control.
- c. Appropriately apply Activity-Based Costing method to analyze costs in decision making.

7. M.Acct. graduates will:

- a. Demonstrate an understanding of complex audit standards.
- b. Perform complex audit procedures, including the evaluation of inherent risk and control risk
- c. Analyze complex manipulations of financial statements using appropriate audit procedures.